

EXHIBIT 5

HIGHLY CONFIDENTIAL

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

**IN RE NATIONAL PRESCRIPTION
OPIATE LITIGATION**

This document relates to:

Case No. 17-OP-45004

THE COUNTY OF CUYAHOGA, OHIO et
al.

vs.

PURDUE PHARMA L.P. et al.

and

Case No. 18-OP-45090

THE COUNTY OF SUMMIT, OHIO et al.

vs.

PURDUE PHARMA L.P. et al.

MDL No. 2804

Case No. 17-md-2804

**SUPPLEMENTAL REPORT OF
MATTHEW G. BIALECKI, CPA, CFF, CGMA**

HIGHLY CONFIDENTIAL

TABLE OF CONTENTS

I.	INTRODUCTION.....	- 3 -
II.	SUMMARY OF OPINIONS.....	- 3 -
IV.	COMPARISON OF REPORTS	- 4 -
V.	OPINIONS AND BASES FOR OPINIONS	- 5 -
	C. Analysis of the “Affected Divisions” of Cuyahoga County	- 5 -
	D. Analysis of the “Affected Divisions” of Summit County	- 17 -
	E. Calculation of Maximum Past Opioid Costs	- 27 -
VI.	INSUFFICIENCIES OF THE PLAINTIFFS’ EXPERTS’ METHODOLOGIES AND OPINIONS	- 28 -
	C. Inappropriate, Deficient, and Insufficient Data.....	- 28 -

HIGHLY CONFIDENTIAL

I. INTRODUCTION

On May 10, 2019, I issued a report providing my opinions regarding past costs paid for by the counties relating to prescription opioid abuse beginning in 2006 (referred to as “prescription opioid costs”) with respect to the matters *The County of Cuyahoga, Ohio et al. vs. Purdue Pharma L.P. et al.* and *The County of Summit, Ohio et al. vs. Purdue Pharma L.P. et al.* (“May 10, 2019 Report”).¹ In addition and in the alternative, my May 10, 2019 Report also provided my opinions regarding past costs that were or could have been paid for by Plaintiffs related to opioid abuse more generally beginning in 2006 (referred to as “general opioid costs”).

In my May 10, 2019 Report, I also responded to certain opinions and assertions in the McGuire Report, certain assertions in the Cutler Report, and certain assertions related to abatement presented in various other Plaintiffs’ expert reports.

Pursuant to the Court’s recent rulings,² this report supplements my May 10, 2019 Report for my opinions related to Cuyahoga County Children and Family Services and Summit County Children Services. This report only includes sections or parts of my May 10, 2019 Report that are being supplemented. To the extent this report does not address any section or part of my May 10, 2019 Report, my opinions are the same.

II. SUMMARY OF OPINIONS

My key opinions summarized in Section II (“Summary of Opinions”) of my May 10, 2019 Report are hereby supplemented as follows:

- Total maximum past costs that were or could have been paid for by Cuyahoga County related to prescription opioid abuse and, more generally, opioid abuse are as follows:

¹ Capitalized terms not defined herein shall have the same meaning as set forth in my May 10, 2019 Report.

² See Order re Objections to Discovery Ruling No. 17 from J. Polster dated April 10, 2019 (Dkt. No. 1535) and Order Granting an Extension to File a Single, Supplemental Report on Children’s Services’ Damages from SM Cohen dated May 7, 2019.

HIGHLY CONFIDENTIAL

Division	Maximum Direct Costs		Maximum Incremental Costs		Maximum Total Costs that Could be Related to Prescription and General Opioid Abuse
	Prescription	General	Prescription	General	
ADAMHS Board	\$ -	\$ 2,235,174	\$ -	\$ 1,080,231	\$ 3,315,405
Children and Family Services	-	459	-	2,795,715	2,796,174
Office of the Prosecutor	-	100,000	-	-	100,000
Office of the Public Defender	-	-	-	-	-
Court of Common Pleas	-	3,027,542	-	-	3,027,542
Juvenile Court	-	317,793	-	122,760	440,553
Sheriff's Department	35,191	-	-	-	35,191
County Jail	-	-	-	-	-
Medical Examiner	-	2,636,996	-	-	2,636,996
Division Unknown	5,485	14,047	-	N/A	19,533
	\$ 40,676	\$ 8,332,012	\$ -	\$ 3,998,706	\$ 12,371,394

Note: Due to the unavailability of certain Cuyahoga County financial records for 2018, my calculation of maximum past costs for Cuyahoga County is limited, in part, to the period 2006 to 2017.

- Total maximum past costs that were or could have been paid for by Summit County related to prescription opioid abuse and, more generally, opioid abuse are as follows:

Division	Maximum Direct Costs		Maximum Incremental Costs		Maximum Total Costs that Could be Related to Prescription and General Opioid Abuse
	Prescription	General	Prescription	General	
ADM Board	\$ -	\$ 7,078,148	\$ -	\$ -	\$ 7,078,148
Children Services	-	-	-	3,538,927	3,538,927
Prosecutor's Office	-	-	-	-	-
Court of Common Pleas	-	-	-	467,259	467,259
Juvenile Court	-	-	-	1,388,319	1,388,319
Sheriff's Office	166,667	281,034	-	-	447,701
County Jail	-	237,990	-	-	237,990
Alternative Corrections	-	-	-	-	-
Adult Probation Department	-	-	-	-	-
Medical Examiner	-	479,016	-	-	479,016
	\$ 166,667	\$ 8,076,188	\$ -	\$ 5,394,505	\$ 13,637,360

Note: My calculation of maximum past costs for Summit County are for the period 2006 to 2018.

IV. COMPARISON OF REPORTS

Tables IV-1 and IV-2 in Section IV ("Comparison of Reports") of my May 10, 2019 Report, which highlight the differences between my calculations and McGuire's estimates of past opioid costs for Cuyahoga and Summit Counties, are hereby supplemented as follows: